COMMISSIONER OF SECURITIES & INSURANCE

MONICA J. LINDEEN COMMISSIONER



OFFICE OF THE MONTANA
STATE AUDITOR

TO: All Registered Risk Retention Groups

FROM: Examinations Bureau, Montana Insurance Department

SUBJECT: Payment of Premium Taxes by Risk Retention Groups

DATE: December 1, 2011

Attached is the premium tax form for your risk retention group on the sale of insurance to members located in Montana. Please complete the form and return it, along with the remittance for premium taxes due **and the annual statement Montana state page**, to the Montana Insurance Department no later than March 1, 2012 (postmark accepted). If the due date falls on a weekend or holiday, the deadline will be extended to the next business day. If no premiums were written in Montana in 2011, please sign and return the tax form stamped "NONE."

Other materials required to be submitted according to Section 33-11-104, MCA, include:

- 1. Montana no longer requires the filing of printed annual statements and NAIC supplements if a hard copy is filed with the state of domicile and the NAIC, and if filed electronically with the NAIC. The Signed Jurat Page must be filed by postmark date of March 1 in lieu of annual statement filing. Facsimile signatures or reproductions of original signatures may be used. In the event that any financial data is refiled or amended, a newly completed Affidavit is required.
- 2. A copy of each examination of the risk retention group as certified by the insurance regulatory official of the state in which the examination was conducted or public official conducting the examination.
- 3. 2005 legislation requires the Montana Medical Malpractice Professional Liability Experience Report from all insurers writing medical malpractice professional liability insurance in Montana [Section 33-23-310, MCA]. Due March 1.

Should you have any questions concerning the completion of the enclosed form, please do not hesitate to contact our department at (406) 444-2040.

MONTANA DEPARTMENT OF INSURANCE 2011 ANNUAL PREMIUM TAX STATEMENT RISK RETENTION GROUP

Risk	Retention Group Name			NAIC Number
Mailing Address		City	State	Zip Code
MT ID #				State of Domicile
Tax	Contact Person	Phone #		Toll Free Phone #
	RISK RETENTION	GROUP PREMIUM T	AX COLLEC	TION
1.	TOTAL DIRECT PREMIUM II service charges	\$		
2.	DIVIDENDS refunded or cred	\$		
3.	NET PREMIUMS (Line 1 less	\$		
4.	TOTAL PREMIUM TAXES - I	Montana Basis (2.75	% of Line 3)	\$
5.	TOTAL PREMIUM TAXES - S	\$		
6.	QUARTERLY PREMIUM TAX	\$		
7.	OVERPAYMENT CREDIT FR	\$		
8.	AMOUNT DUE (Greater of Lin	ne 4 or 5, minus Line	6 and/or 7)	\$
9.	ANNUAL TAX OVERPAYME (If Lines 6 and/or 7 are greate	\$ OVERPAYMENT Must be carried forward and used to offset future periodic payments		
Pleas	se Make Checks Payable To: N	MONTANA COMMISS	SIONER OF I	NSURANCE
Montal The aperta	der Section 33-2-709, MCA, taxes a lation, on a separate attached shee ana business based on the rates yea above statement is a true and corre- lining to business transacted in More applicable statutes.	et, of the taxes and fees our state of domicile ap ect report of premiums of	s payable to you plies to foreign collected and o	our state of domicile on your insurers. f authorized deductions
Name	e of Officer (Type or Print)			Title

Date

Signature of Officer

MONTANA COMMISSIONER OF SECURITIES AND INSURANCE 840 HELENA AVENUE HELENA, MONTANA 59601 (406) 444-2040

MONTANA MEDICAL MALPRACTICE PROFESSIONAL LIABILITY EXPERIENCE REPORT Pursuant to 33-23-310, MCA

Supplement to 2011 Annual Statement for ______(Company) ____
To be filed March 1 (Surplus Lines Companies, file by April 1) _ NAIC #

REQUIRED INFORMATION - From preceding calendar year	PHYSICIANS	OSTEOPATHS	PODIATRISTS	DENTISTS	OPTOMETRISTS	REGISTERED NURSE	LICENSED PRACTICAL NURSE	ALL OTHER SPECIALTIES	HEALTH CARE FACILITIES as defined by 50-5-101(23), MCA	TOTAL
Number of insureds @ December 31										
a. Number of claims-made basis policies										
b. Number of occurrence basis policies										
a. Amount of direct premiums paid (written)										
b. Amount of direct premiums earned										
c. Total amount of underwriting expenses (Note in Total column only)	XXX	xxx	XXX	XXX	XXX	xxx	XXX	XXX	XXX	
Number of claims made against insureds										
a. Direct losses paid in 3										
b. Direct Case loss reserves in 3										
c. Direct IBNR loss reserves in 3										
d. Direct ALAE paid in 3										
e. Direct Case ALAE reserves in 3										
f. Direct IBNR ALAE reserves in 3										
Number of closed claims with direct loss paid										
Total amount of direct losses paid in 4										
Number of claims open with no direct loss paid										
Number of lawsuits filed against insureds										
Number of lawsuit claims closed without settlement										
b. Number of lawsuit claims closed with settlement										
c. Total amount paid in settlements in 6b										
Number of lawsuits that went to trial										
Number of judgments or verdicts for the plaintiff in 8										
b. Number of judgments or verdicts for the insured in 8										
c. Number of other judgments of verdicts in 8										
Total of direct losses paid for claims that went to trial and were closed										



RISK RETENTION GROUP QUARTERLY PREMIUM TAX PAYMENT DUE DATE: APRIL 15, 2012

RRG Insurer Name:

2. E 3. A pa 4. Q	QUARTERLY TAX PAYMENT CAL 011 premium tax liability (# 4 from tax return) or 90% of anticipated 2012 tax inter 25% of the amount on line #1 amount of 2011 overpayment applied to this ayment (see line # 9 of the tax return) QUARTERLY AMOUNT REMITTED (#2 - #3)	\$\$ \$\$ \$(Instructions on back
2. E 3. A pa 4. Q	or 90% of anticipated 2012 tax inter 25% of the amount on line #1 amount of 2011 overpayment applied to this ayment (see line # 9 of the tax return) QUARTERLY AMOUNT REMITTED (#2 - #3)	\$ \$(\$
3. A pa4. QMail	amount of 2011 overpayment applied to this ayment (see line # 9 of the tax return) QUARTERLY AMOUNT REMITTED (#2 - #3)	<u>\$(</u> \$
pa 4. Q Mail	ayment (see line # 9 of the tax return) DUARTERLY AMOUNT REMITTED (#2 - #3)	\$
Mail		\$(Instructions on back
Mail 840	M	
	payment to: Montana Commissioner of Securities Helena Ave - Helena MT 59601	and Insurance
SAI-25 (New form	n 11/11)	
	ame: Check Numl	
NAIC#	Check Numb	Je1 <u>.</u>
	QUARTERLY TAX PAYMENT CAL	CULATION
1. 20	011premium tax liability (# 4 from tax return) or 90% of anticipated 2012 tax	\$
	inter 25% of the amount on line #1	\$
2. E		
3. A	amount of 2011 overpayment applied to this ayment (see line # 9 of the tax return)	\$(
3. A		\$(\$
3. A p. 4. Q	ayment (see line # 9 of the tax return)	\$(Instructions on back



RISK RETENTION GROUP QUARTERLY PREMIUM TAX PAYMENT DUE DATE: SEPTEMBER 15, 2012

NAIC # Check Numb		er <u>:</u>
	QUARTERLY TAX PAYMENT CALCU	JLATION
	premium tax liability (# 4 from tax return) 0% of anticipated 2012 tax	\$
2. Enter	25% of the amount on line #1	\$
	ant of 2011 overpayment applied to this ent (see line # 9 of the tax return)	<u>\$(</u>
4. QUA	RTERLY AMOUNT REMITTED (#2 - #3)	\$(Instructions on back
1 *	rment to: Montana Commissioner of Securities a ena Ave - Helena MT 59601	nd Insurance
SAI-25 (New form	11/11)	



RISK RETENTION GROUP QUARTERLY PREMIUM TAX PAYMENT DUE DATE: DECEMBER 15, 2012

NAIC # Check Nur	mber:
QUARTERLY TAX PAYMENT CAI	LCULATION
1. 2011 premium tax liability (# 4 from tax return) or 90% of anticipated 2012 tax	\$
2. Enter 25% of the amount on line #1	\$
3. Amount of 2011 overpayment applied to this payment (see line # 9 of the tax return)	<u>\$(</u>
4. QUARTERLY AMOUNT REMITTED (#2 - #3) \$(Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance 840 Helena Ave - Helena MT 59601

SAI-25 (New form 11/11)

RISK RETENTION GROUP OUARTERLY TAX PAYMENT INSTRUCTIONS

RISK RETENTION GROUP OUARTERLY TAX PAYMENT INSTRUCTIONS

Please do not combine amounts for affiliated companies on a single check.

If the amount on line #1 is zero or a negative amount: Enter zero on line #1 and #4 on all 4 payment vouchers and return all 4 vouchers to this office by April 15, 2012.

If insurer deems the total 2011 quarterly pre-payment requirement on line #1 to be a minimal amount (less than \$100), combine all 4 payments in one check, complete all 4 vouchers and submit the payment on or before April 15, 2012.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2012 anticipated premium tax.

If you have any questions, please contact our office at (406) 444-2040.

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